

## ABSTRACT OF THE DISCLOSURE

A soft magnetism metal powder having a majority of particles, each of which, when cross-sectioned, has no greater than ten crystal particles on average, may be coated on an outer surface of each of the particles with a resistive material having a higher resistivity than the underlying parent phase. The soft magnetism metal powder may be prepared by heating a soft magnetism metal powder to a high temperature in a high temperature atmosphere, thereby reducing the number of crystal particles in each of the soft magnetism metal powder particles. A soft magnetism metal formed body may be prepared by pressing the soft magnetism metal particles at a sufficient temperature and pressure.

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